

S. 1758

At the request of Mr. LUGAR, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. 1758, a bill to amend the Foreign Assistance Act of 1961 to facilitate protection of tropical forests through debt reduction with developing countries with tropical forests.

S. 1915

At the request of Mr. LEAHY, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 1915, a bill to amend the Clean Air Act to establish requirements concerning the operation of fossil fuel-fired electric utility steam generating units, commercial and industrial boiler units, solid waste incineration units, medical waste incinerators, hazardous waste combustors, chlor-alkali plants, and Portland cement plants to reduce emissions of mercury to the environment, and for other purposes.

S. 1970

At the request of Mr. ABRAHAM, the name of the Senator from Indiana (Mr. LUGAR) was added as a cosponsor of S. 1970, a bill to require the Secretary of the Interior to establish a program to provide assistance in the conservation of neotropical migratory birds.

S. 1983

At the request of Mr. SMITH, the name of the Senator from Georgia (Mr. COVERDELL) was added as a cosponsor of S. 1983, a bill to amend section 991(a) of title 28, United States Code, to require certain members of the United States Sentencing Commission to be selected from among individuals who are victims of a crime of violence.

S. 1992

At the request of Mrs. HUTCHISON, the name of the Senator from Maine (Ms. SNOWE) was added as a cosponsor of S. 1992, a bill to amend the Internal Revenue Code of 1986 to provide that the \$500,000 exclusion of a gain on the sale of a principal residence shall apply to certain sales by a surviving spouse.

SENATE JOINT RESOLUTION 30

At the request of Mr. FAIRCLOTH, his name was added as a cosponsor of Senate Joint Resolution 30, a joint resolution designating March 1, 1998 as "United States Navy Asiatic Fleet Memorial Day," and for other purposes.

SENATE RESOLUTION 207

At the request of Mr. FAIRCLOTH, his name was added as a cosponsor of Senate Resolution 207, a resolution commemorating the 20th anniversary of the founding of the Vietnam Veterans of America.

AMENDMENTS SUBMITTED

THE INTERNAL REVENUE SERVICE
RESTRUCTURING AND REFORM
ACT OF 1998THOMPSON (AND FRIST)
AMENDMENT NO. 2337

(Ordered to lie on the table.)

Mr. THOMPSON (for himself and Mr. FRIST) submitted an amendment intended to be proposed by them to the bill (H.R. 2676) to amend the Internal Revenue Code of 1986 to restructure and reform the Internal Revenue Service, and for other purposes; as follows:

On page 392, after line 24, add:

**SEC. 3714. CLARIFICATION OF STATE AUTHORITY
TO TAX COMPENSATION PAID TO
CERTAIN FEDERAL EMPLOYEES.**

(a) FORT CAMPBELL.—

(1) IN GENERAL.—Chapter 4 of title 4, United States Code, is amended by adding at the end the following:

**"§115. Limitation on State authority to tax
compensation paid to individuals perform-
ing services at Fort Campbell, Kentucky**

"Pay and compensation paid to an individual for personal services at Fort Campbell, Kentucky, shall be subject to taxation by the State or any political subdivision thereof of which such employee is a resident."

(2) CONFORMING AMENDMENT.—The table of sections for chapter 4 of title 4, United States Code, is amended by adding at the end the following:

"115. Limitation on State authority to tax compensation paid to individuals performing services at Fort Campbell, Kentucky."

(b) FACILITIES ON THE COLUMBIA AND MISSOURI RIVERS.—Section 111 of title 4, United States Code, is amended—

(1) by inserting "(a) GENERAL RULE.—" before "The United States" the first place it appears, and

(2) by adding at the end the following:

"(b) TREATMENT OF CERTAIN FEDERAL EMPLOYEES EMPLOYED AT FEDERAL HYDRO-ELECTRIC FACILITIES LOCATED ON THE COLUMBIA RIVER.—Pay or compensation paid by the United States for personal services as an employee of the United States at a hydro-electric facility—

"(1) which is owned by the United States,

"(2) which is located on the Columbia River, and

"(3) portions of which are within the States of Oregon and Washington,

shall be subject to taxation by the State or any political subdivision thereof of which such employee is a resident.

"(c) TREATMENT OF CERTAIN FEDERAL EMPLOYEES EMPLOYED AT FEDERAL HYDRO-ELECTRIC FACILITIES LOCATED ON THE MISSOURI RIVER.—Pay or compensation paid by the United States for personal services as an employee of the United States at a hydro-electric facility—

"(1) which is owned by the United States,

"(2) which is located on the Missouri River, and

"(3) portions of which are within the States of South Dakota and Nebraska,

shall be subject to taxation by the State or any political subdivision thereof of which such employee is a resident."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to pay and compensation paid after the date of the enactment of this Act.

BROWNBACK AMENDMENT NO. 2338

(Ordered to lie on the table.)

Mr. BROWNBACK submitted an amendment intended to be proposed by him to the bill (H.R. 2676) to amend the Internal Revenue Code of 1986 to restructure and reform the Internal Revenue Service, and for other purposes; as follows:

At the appropriate place insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the "Tax Code Termination Act".

**SEC. 2. TERMINATION OF INTERNAL REVENUE
CODE OF 1986.**

(a) IN GENERAL.—No tax shall be imposed by the Internal Revenue Code of 1986—

(1) for any taxable year beginning after December 31, 2001, and

(2) in the case of any tax not imposed on the basis of a taxable year, on any taxable event or for any period after December 31, 2001.

(b) EXCEPTION.—Subsection (a) shall not apply to taxes imposed by—

(1) chapter 2 of such Code (relating to tax on self-employment income),

(2) chapter 21 of such Code (relating to Federal Insurance Contributions Act), and

(3) chapter 22 of such Code (relating to Railroad Retirement Tax Act).

SEC. 3. NEW FEDERAL TAX SYSTEM.

(a) STRUCTURE.—The Congress hereby declares that any new Federal tax system should be a simple and fair system that—

(1) applies a low rate to all Americans,

(2) provides tax relief for working Americans,

(3) protects the rights of taxpayers and reduces tax collection abuses,

(4) eliminates the bias against savings and investment,

(5) promotes economic growth and job creation, and

(6) does not penalize marriage or families.

(b) TIMING OF IMPLEMENTATION.—In order to ensure an easy transition and effective implementation, the Congress hereby declares that any new Federal tax system should be approved by Congress in its final form not later than July 4, 2001.

NOTICES OF HEARINGS

SENATE COMMITTEE ON INDIAN AFFAIRS

Mr. CAMPBELL, Mr. President, I would like to announce that the Senate Committee on Indian Affairs will meet to conduct a hearing on Wednesday, May 6, 1998 at 10 a.m. on tribal sovereign immunity, focusing on torts. The hearing will be held in room 106 of the Dirksen Senate Office Building.

SUBCOMMITTEE ON INVESTIGATIONS

Ms. COLLINS, Mr. President, I would like to announce for the information of the Senate and the public that the Permanent Subcommittee on Investigations of the Committee on Governmental Affairs, will hold a hearing on "Safety of Food Imports."

This hearing will take place on Thursday, May 14, 1998, at 9:30 a.m., in room 342 of the Dirksen Senate Office Building. For further information, please contact Timothy J. Shea of the subcommittee staff at 224-3721.

AUTHORITY FOR COMMITTEES TO
MEETCOMMITTEE ON COMMERCE, SCIENCE, AND
TRANSPORTATION

Mr. ROTH, Mr. President, I ask unanimous consent that the Senate Committee on Commerce, Science, and Transportation be authorized to meet on Tuesday, May 5, 1998, at 9:30 a.m. on the nomination of Deborah Kilmer to be Assistant Secretary of Commerce.

The PRESIDING OFFICER. Without objection, it is so ordered.